



Allan J. Weiner

Of Counsel

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About

Combining a thorough understanding of tax and business law with a pragmatic and proactive approach to problem-solving, Allan Weiner focuses his practice on general corporate and real estate business counseling, transactions, and taxation matters.

Allan leverages his keen business sense, CPA background, and government-side experience at the IRS to develop strategies that maximize the financial and strategic benefits and minimize liabilities arising under complex and nuanced federal tax laws.

Co-chair of the firm's Washington, D.C. business team and a senior member of the firm's Corporate and Real Estate groups, Allan has a strong background in all aspects of domestic and international federal income, gift, and estate tax matters.

He has been selected as one of *The Best Lawyers in America*® and listed among *SmartCEO* magazine's "Legal Elite" for the region's top attorneys. Clients and colleagues alike appreciate Allan for his broad experience, multidimensional knowledge, active listening skills, and consistently targeted advice. He delivers the comprehensive and strategic business and tax planning advice needed to close even the most complex transactions.

Allan counsels clients in a broad array of industries on the business and tax aspects of formation and ongoing operations, venture capital and mezzanine financing, joint ventures, mergers and acquisitions, and general business transactions. He has substantial experience advising real estate investment/development firms and other service and manufacturing entities on acquisitions, divestitures, tax matters, business structures, succession planning, financial transactions, and general legal issues. He also advises high-net-worth individuals in estate planning, income taxation, investment, and other matters.

Prior to joining Kelley Drye, Allan was a partner at several D.C. law firms and served as one firm's managing shareholder for many years. That experience imbued Allan with an appreciation of the day-to-day and long-term challenges, concerns, and often shifting or competing priorities involved in running a business.

Early in his career, Allan was an attorney in the Office of the Chief Counsel at the IRS national office. He also qualified and worked privately as a CPA while in law school. As a result, Allan can quickly analyze accounting and other financial information as needed. His practical experience as an

accountant and a business manager allows him to truly understand his clients' perspectives and render legal advice that makes business sense.

Experience

Represented the owners of manufacturing and service businesses in all aspects of the sales and acquisitions of interests, private investment transaction and related financing matters.

Represented owners of residential, multifamily and commercial real estate in like-kind exchanges, joint ventures, redemptions, acquisitions, development and related transactions.

Provided tax opinions regarding tenancy in common investment arrangements.

Represented the tax matters partner in the successful settlement of an IRS audit of 200 bankrupt limited partnerships with 3,000 partners.

Represented the owners of office/retail buildings and real estate development companies in private syndication and permanent financing/construction financing/restructurings.

Represented the purchasers in the acquisition of the operating division from a Fortune 100 corporation and in the related acquisition financing.

Obtained IRS ruling letters and completed spin-off transactions of a construction business from a real estate ownership business.

Counseled clients on the tax and business aspects of securitization and financing transactions, including the formation/operation of real estate mortgage investment conduits, owner trusts and other pooling formats.

Counseled clients in debt workouts and business restructurings.

Completed the structural planning and review of numerous business partnership, limited liability company and corporate transactions.

Applied to the IRS for tax-exempt organization determination letters and related planning regarding the formation and operations of organizations.

Obtained an IRS private letter ruling to reinstate an S corporation for inadvertent termination that occurred more than a decade previously.

Served as general and special counsel to several trade associations.

Serves as director of a privately held real estate investment/development company.

Serves as trustee for several high-net-worth individuals and family trusts.

Pro Bono

Counsel to Injured Marine Semper Fi Fund.

Assist in formation and obtaining tax-exempt status for charitable organizations.

Honors

The Best Lawyers in America® (Woodward/White, Inc.), Real Estate Law, 2015-2026.

Named in *SmartCEO* magazine's "Legal Elite" as one of the region's top attorneys, 2011.

Affiliations

American Bar Association, Tax Law Section, Real Property, Trust and Estate Law Section, Business Law Section

DC Bar Association, Tax Section, Former Chair, Real Estate and Special Purpose Entity Committee

Certified Public Accountant (inactive), Ohio

Related Services

Corporate and Tax

Mergers and Acquisitions

Nonprofit Organizations

Private Equity and Venture Capital

Real Estate

Real Estate Transactions

Tax

Trade Associations

Education

The Ohio State University Moritz College of Law, J.D.

- cum laude

University of Michigan, B.B.A.

- with distinction

Admissions

District of Columbia